IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.629 OF 2006

M/s. Behr India Limited .. Petitioner

V/s

Union of India & Ors. .. Respondents

Shri.V.Shridharan with Shri.Prakash Shah i/b. PDS Legal for the Petitioner.

Shri.P.S.Jetly with Shri.C.J.Joy for the Respondents.

CORAM : DR.S.RADHAKRISHNAN & J.P.DEVADHAR, JJ.

DATE : 7TH FEBRUARY, 2006.

P.C.:

1. Heard the learned Counsel for the Petitioner and the Respondents. The Petitioner is challenging the order dated 2nd December, 2005 passed by the learned CESTAT directing pre deposit of Rs.2 crore, for hearing the Appeal, with regard to the levy of Rs.7 crore by way of excise duty and also a penalty of Rs.7 crore. There is no case of financial hardship. The Petitioner has a turnover of over Rs.200 crores per year. The learned Counsel for the Petitioner sought to argue that he has a strong prima-facie case. All these issues can be considered by the Tribunal on its own merits. However, having regard to the facts and circumstances of the case, we are not inclined to interfere with the order of pre-deposit of Rs.2

crores. Hence, the Petition stands dismissed.

2. Now, the learned Counsel for the Petitioner states that the Petitioner will deposit the aforesaid amount of Rs. 2 crores within a period of three weeks from today. Hence, the time is extended upto three weeks from today, to make the said deposit of Rs.2 crores, thereupon the CESTAT shall hear the said Appeal strictly on its own merits.

(DR.S.RADHAKRISHNAN,J.)

(J.P.DEVADHAR,J.)